altogether, only 3 per cent. of the trees might be assessed and that in gardens containing less than 33 trees no assessment whatever might be levied on this account.

Mr. Aiyappan Pillai (*Vaikam*) *and Mr. Narasimha Kammathi of Shertallay* (*Nominated*) also advocated the abolition of tax on Kettuthengu.

Reply.—Kettuthengu has been abolished by the Settlement Proclamation. In regard to the method of calculating the old tax and fixing the present assessment, individual representations may be made to the proper authorities.

10. Assessment on cardamom gardens.

Mr. H. M. Knight (*Cardamom Planters' Association*) said that when Government refused to allow retrospective effect to the new rules by which the assessment on cardamom gardens was reduced from Rs. 6¼ to Rs. 2 per acre it was feared that many ryots would not be benefited by the concession as their gardens were liable to be sold for arrears of revenue. This unfortunately proved only too true and more than 50 per cent. of the ryots who for years had paid the high assessment of Rs. 6¼ per acre had to lose their gardens. He requested that the assessment on gardens of over 100 acres in extent might be calculated at the rate of Rs. 2 instead of at Rs. 6¼ per acre as all the large estates had been assessed at the latter rate before even 30 per cent. of the gardens were giving crop.

Reply.—It has been decided that no retrospective effect could be given to the reduced rate, but by way of concession the collection of tax for 1080 was ordered to be postponed to 1081. Government regret that nothing further can be done in the matter.

11. That, in the assessment of palm trees, the settlement authorities should take into consideration the condition of the trees subjected to blight.

Mr. K. Aiyappan Pillai (*Minachil*) said that in Minachil and adjoining taluks cocoanut trees were largely affected by blight and that the yield from them became considerably reduced in consequence. He prayed that this fact might be borne in mind by the settlement authorities when the trees came to be assessed.

Reply.—There seems to be some ground for complaint. The matter will be taken into consideration at the settlement. Individual

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